

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ashland Manor Inc.
DOCKET NO.: 03-25083.001-R-1
PARCEL NO.: 14-30-410-024-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Ashland Manor Inc. the appellant, by attorney Donald T. Rubin of Rubin & Norris, LLC of Chicago and the Cook County Board of Review (board).

The subject property consists of two improvements; a 135-year-old, two-story, class 2-11, two-unit apartment building of frame construction which includes two bathrooms and a full basement and a 115 year old, two story, class 2-05, single family dwelling of frame construction with one bathroom and air conditioning. The buildings contain 2,562 and 1,176 square feet of living area, respectively. The site contains three dwelling units containing a total of 3,738 square feet of living area and is located in Lakeview Township, Cook County.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered eight suggested comparable properties located within a few blocks of the subject. These properties consist of two, three or six-unit, two or three-story, apartment buildings of masonry or frame construction and range in age from 91 to 120 years. The comparables include three, four or six bathrooms and six have basements with some apartments. Three sites have a two or three-car garage. The comparables contain between 3,129 and 5,680 square feet of living area and have improvement assessments ranging from \$42,554 to \$70,174 or from \$11.56 to \$14.84 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$69,664 and both improvement assessments of \$62,456, or \$12.47 per square

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 7,208
IMPR. \$52,792
TOTAL: \$60,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

foot of living area, were disclosed. In support of the subject's assessment, the board of review offered three class 2-11, comparable properties located between eight and ten blocks of the subject. The comparables consist of two-story, two or three-unit buildings of masonry construction. The comparables range in age from 100 to 110 years and have full basements, one finished. They have one and one half or two bathrooms, one with air conditioning and one or two-car garages. The comparable properties range in size from 2,840 to 2,988 square feet of living area with improvement assessments ranging from \$48,994 to \$50,476 or from \$16.43 to \$17.78 per square foot of living area. Comparable two contains three dwelling units but only one and a half bathrooms. In support of the subject's class 2-05 assessment, the board of review offered three class 2-05, comparable properties located between six and ten blocks of the subject. The comparables consist of two-story buildings of frame construction. The comparables range in age from 100 to 105 years and have full basements, two finished. They have one and one half or two bathrooms, one with air conditioning and each has a two-car garage. The comparable properties range in size from 1,440 to 1,494 square feet of living area with improvement assessments ranging from \$38,843 to \$42,785 or from \$26.97 to \$29.22 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has failed to overcome this burden.

The PTAB finds the appellant's comparables four, five and six are the comparables most similar to the subject. These properties have improvement assessments ranging from \$11.56 to \$13.93 per square foot of living area. The subject's per square foot improvement assessment for both buildings of \$16.71 is above this range of properties. The PTAB gives less weight to the appellant's remaining comparables because they are less similar to the subject in living area or construction or dwelling units and thus they have less influence. The PTAB gives less weight to the board's 2-11 comparables because they are much less similar in construction to the subject's 2-11 building. They are masonry while the subject is frame. The PTAB gives less weight to the board's 2-05 comparables because they are much less similar to

the subject's 2-05 building in living area and are much more distant from the subject. Finally, the subject does not have a garage while all the board's comparables have two-car garages. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did adequately demonstrate that the subject apartment building was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.